

West Bountiful City
CITY

June 30th, 2007
FISCAL YEAR END

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

“On or before the first regularly scheduled city council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption.”

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of WEST BOUNTIFUL CITY for the fiscal year ending June 30th, 2007, as approved and adopted by resolution or ordinance dated June 20th, 2006. A public hearing, which met the requirements specified in *Utah Code* Section (indicated which):

☒ 10-6-113-118 (no increase to tax rate - final budget adopted by June 22);

☐ 59-2-918-920 (increase to tax rate - final budget adopted by August 17)

was held on June 6th, 2006 for all budgetary funds.

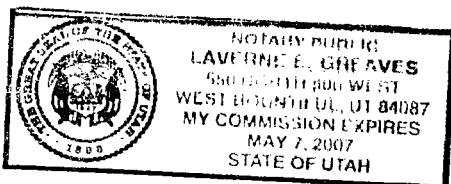
Signed: _____

(Budget Officer)

Subscribed and sworn to this 6th

day of July, 2006.

Laverne E. Greaves
(Notary Public)



West Bountiful City
Governmental Unit

FY2006~2007
Fiscal Year

General Fund Revenues

Account-#	Source of Revenue	Prior Year Actual 2005	Current Year Estimate 2006	Ensuing Year Approved Budget 2007
3100	Taxes			
3110	General Property Taxes - Current	326,754	380,000	376,625
3120	Prior Year's Taxes - Delinquent	0	0	0
3130	General Sales & Use Taxes	747,577	923,000	1,115,375
3131	Energy Sales & Use Taxes	0	0	0
3140	Franchise Taxes	369,882	410,000	445,000
3150	Transient Room Tax	12,950	14,525	14,000
3170	Fee-in-Lieu of Property Taxes	40,953	42,000	44,000
3200	Licenses & Permits			
3210	Business Licenses & Permits	21,061	21,000	21,000
3220	Non-Business Licenses/Permits	1,484	1,900	1,700
3221	Buildings, Structures & Equipment	236,004	214,300	193,300
3225	Animal Licenses	0	0	0
3300	Intergovernmental Revenue			
3310	Federal Grants	39,694	35,000	90,000
3340	State Grants	5,075	18,000	10,000
3356	Class "C" Road Fund Allotment	137,806	125,000	137,000
3358	State Liquor Fund Allotment	6,756	7,000	7,050
3400	Charges for Services			
3430	Streets & Public Improvements	0	0	0
3470	Park & Public Property	1,325	2,000	1,200
3490	Miscellaneous Services: Small Claims, etc	745	615	600
3500	Fines & Forfeitures			
3510	Fines & Forfeitures	319,030	300,200	313,000
3600	Miscellaneous Revenue			
3610	Interest Earnings	2,467	23,000	15,000
3620	Rents & Concessions	0	0	0
3640	Sale of Fixed Assets	500	34,000	30,000
3690	Other Miscellaneous	3,947	11,400	9,000
3800	Contributions & Transfers			
3810.1	Transfers from Other Funds - RDA	0	0	0
3810.2	Transfers from Other Funds - Police Facilities	22,536	38,150	38,150
3820	Transfers (Operating) from: Water Fund	33,000	100,000	100,000
3870	Transfers (Operating) from: Cap Equip Fund (close-out)	0	120,245	
3880	Beginning Class "C" Road Fund Balance to be Approp			
3890	Beginning General Fund Balance t/b Appropriated	86,791	0	210,000
	Total Revenues	2,416,337	2,821,335	3,172,000

West Bountiful City
Governmental Unit

FY2006~2007
Fiscal Year

General Fund Expenditures

Account-#	Description	Prior Year Actual 2005	Current Year Estimate 2006	Ensuing Year Approved Budget 2007
4100	General Government			
4110	Legislative	32,644	44,030	48,430
4120	Judicial	214,110	210,045	205,930
4140	Administrative Agencies	270,167	231,150	241,100
4160	General Government Buildings	22,147	38,750	43,200
4170	Elections	0	0	0
4180	Planning & Zoning	11,629	41,375	32,365
4190	Non-Departmental	197,051	204,600	293,550
4200	Public Safety			
4210	Police Department	703,173	761,915	862,955
4220	Fire Protection Services	247,637	248,000	244,555
4240	Protective Inspection	0	0	0
4250	Other Protective (Emergency Services)	0	0	0
4253	Animal Control & Regulation	0	0	0
4400	Highways & Public Improvements			
4410	Highways	136,376	165,270	216,425
4442	Engineering	29,468	30,560	43,300
4500	Parks, Recreation & Public Property			
4510	Parks & Park Areas	59,342	81,950	126,290
4560	Recreation & Culture	0	0	0
4600	Community Development			
4620	Community Development	0	0	0
4700	Debt Service			
4710	Principal & Interest	158,679	158,000	161,500
4800	Transfers & Other Uses			
4810	Transfers to C.I.P. Fund	0	200,000	0
4811	Transfers to Storm Drain Fund	0	0	0
4812	Transfers to Golf Enterprise Fund	90,545	136,500	189,500
4830	Transfers to RDA Fund	40,000	47,000	47,000
4871	Class "C" Road Fund Expenditures	138,546	70,690	316,400
4900	Payments to other Agencies and/or Developers	64,823	99,500	99,500
4880	Appropriated Increase in Fund Balance	0	52,000	0
	Total Expenditures	2,416,337	2,821,335	3,172,000

West Bountiful City
Governmental Unit

FY2006~2007
Fiscal Year

Special Revenue Fund: Streets Development

Account-#	Description	Prior Year Actual 2005	Current Year Estimate 2006	Next Year Approved Budget 2007
	REVENUES:			
3910	Impact Fees	19,213	146,000	150,000
3920	Interest Earned	717	6,000	6,000
	Other Sources:			
3970	Contributions from Private Sources or Grants	0	0	0
3980	Transfers from Other Funds			
3990	Usage of Beginning Fund Balance	0	0	0
	TOTAL REVENUES & OTHER SOURCES	19,930	152,000	156,000
	EXPENDITURES:			
	Other Uses:			
	Transfers to: Capital Projects Fund (Park Prj)	0	0	0
4070	Expenditures - Capital Projects (Parks)	0	0	0
4090	Budgeted Increase in Fund Balance	19,930	152,000	156,000
	TOTAL EXPENDITURES & OTHER USES	19,930	152,000	156,000

West Bountiful City
Governmental Unit

FY2006~2007
Fiscal Year

Special Revenue Fund: Storm Drain Facilities

Account-#	Description	Prior Year Actual 2005	Current Year Estimate 2006	Next Year Approved Budget 2007
	REVENUES:			
3910	Impact Fees	19,139	8,700	7,000
3920	Interest Earned	1,117	1,800	1,500
	Other Sources:			
3980	Transfers from Other Funds	0	0	0
3990	Usage of Beginning Fund Balance	2,744	47,000	49,000
3995	Other -- Bond Proceeds:	0	0	0
	TOTAL REVENUES & OTHER SOURCES	23,000	57,500	57,500
	EXPENDITURES:			
	Other Uses:			
4070	Expenditures - Capital Projects	0	0	0
4080	Transfers to Other Funds	23,000	57,500	57,500
4090	Budgeted Increase in Fund Balance	0	0	0
	TOTAL EXPENDITURES & OTHER USES	23,000	57,500	57,500

West Bountiful City
Governmental Unit

FY2006~2007
Fiscal Year

Special Revenue Fund: Police Facilities

Account-#	Description	Prior Year Actual 2005	Current Year Estimate 2006	Next Year Approved Budget 2007
	REVENUES:			
3910	Impact Fees	11,908	22,000	22,000
3920	Interest Earned	240	950	650
	Other Sources:			
3980	Transfers from Other Funds	0	0	0
3990	Usage of Beginning Fund Balance	10,388	15,200	15,500
3995	Other -- Bond Proceeds:	0	0	0
	TOTAL REVENUES & OTHER SOURCES	22,536	38,150	38,150
	EXPENDITURES:			
	Other Uses:			
4070	Expenditures - Capital Projects	0	0	0
4080	Transfers to Other Funds	22,536	38,150	38,150
4090	Budgeted Increase in Fund Balance	0	0	0
	TOTAL EXPENDITURES & OTHER USES	22,536	38,150	38,150

Special Revenue Fund: Park Facilities

Account-#	Description	Prior Year Actual 2005	Current Year Estimate 2006	Next Year Approved Budget 2007
	REVENUES:			
3910	Impact Fees	79,386	69,000	65,000
3920	Interest Earned	3,003	8,000	8,000
	Other Sources:			
3980	Transfers from Other Funds	0	0	0
3990	Usage of Beginning Fund Balance	0	0	0
3995	Other -- Bond Proceeds:	0	0	0
	TOTAL REVENUES & OTHER SOURCES	82,389	77,000	73,000
	EXPENDITURES:			
	Other Uses:			
4070	Expenditures - Capital Projects	919	42,000	42,000
4080	Transfers to Other Funds	0	0	0
4090	Budgeted Increase in Fund Balance	81,470	35,000	31,000
	TOTAL EXPENDITURES & OTHER USES	82,389	77,000	73,000

West Bountiful City
Governmental Unit

FY2006~2007
Fiscal Year

Capital Projects - Capital Improvement Projects Fund

Account-#	Description	Prior Year Actual 2005	Current Year Estimate 2006	Next Year Approved Budget 2007
	REVENUES:			
	Interest Earned	5,925	14,000	13,000
	Transfers In - General Fund	100,000	200,000	0
	Franchise Taxes	53,925	57,000	56,000
	TOTAL REVENUE	159,850	271,000	69,000
	Beginning Fund Balance	2,540,422	532,145	640,145
	TOTAL AVAILABLE FOR APPROPRIATION	2,700,272	803,145	709,145
	EXPENDITURES:			
	Expenditures - Capital Projects	2,130,087	143,000	2,000
	Transfers to Other Funds - Golf	38,040	20,000	0
	TOTAL EXPENDITURES	2,168,127	163,000	2,000
	Ending Fund Balance	532,145	640,145	707,145

West Bountiful City
Governmental Unit

FY2006-2007
Fiscal Year

Enterprise Fund - Water Utility

Account-#	Description	Prior Year Actual 2005	Current Year Estimate 2006	Next Year Approved Budget 2007
	OPERATING REVENUE:			
	Charges for Services	438,742	482,550	475,550
	Interest Earned	15,112	30,000	30,000
	Miscellaneous	206,454	100	100
	Sale of Fixed Assets		0	
	TOTAL OPERATING REVENUE	660,308	512,650	505,650
	OPERATING EXPENSES:			
	Personal Services	105,286	105,800	103,300
	Contractual Services	112,030	133,100	142,100
	Materials & Supplies	52,736	55,500	93,750
	Depreciation	76,332	78,000	80,000
	Miscellaneous	0	0	62,675
	TOTAL OPERATING EXPENSES	346,384	372,400	481,825
	OPERATING INCOME (LOSS)	313,924	140,250	23,825
	NON-OPERATING REVENUE (EXPENSE) & TRANSFERS			
5100	Connection Fees	11,342	9,000	9,000
5200	Interest Expense	(19,304)	(18,700)	(17,000)
5400	Contributions			
5700	Development Impact Fees	207,709	225,275	225,275
5800	Sale of Bonds		0	0
	Operating Transfer to General Fund	(198,386)	(100,000)	(100,000)
	Operating Transfer to CIP Fund	(33,000)	0	0
	NET INCOME (LOSS)	282,285	255,825	141,100

*** MEMORANDUM ONLY ***

	CASH OPERATING NEEDS			
	Net Income (Loss)	282,285	255,825	141,100
	Plus: Depreciation	76,332	78,000	80,000
	Less: Major Improvements & Capital Outlay	(4,646)	(248,825)	(133,100)
	Bond Principal Payments	0	(85,000)	(88,000)
	Contribution to Other Fund(s)			
	TOTAL CASH PROVIDED (REQUIRED)	353,971	0	0
	SOURCE OF CASH REQUIRED:			
	Cash balance at Beginning of Year	622,407	976,378	976,378
	Invest & Other Current Assets to be Converted			
	Issuance of Bond & Other Debt	0	0	0
	Contribution from Other Fund(s)			
	Loans from Other Fund(s)			
	TOTAL CASH REQUIRED/BALANCE	976,378	976,378	976,378

FINAL BUDGET

Adopted on Tuesday, June 20th, 2006

Budget_FY2007_Statereport.xls

West Bountiful City
Governmental Unit

FY2006~2007

Fiscal Year

Enterprise Fund - Solid Waste

Account-#	Description	Prior Year Actual 2005	Current Year Estimate 2006	Next Year Approved Budget 2007
	OPERATING REVENUE:			
	Charges for Services	274,226	290,000	283,000
	Interest Earned	919	2,600	2,600
	Miscellaneous	0	0	0
	Sale of Fixed Assets		0	
	TOTAL OPERATING REVENUE	275,145	292,600	285,600
	OPERATING EXPENSES:			
	Personal Services	2,346	0	0
	Contractual Services	258,596	244,000	239,600
	Materials & Supplies	83	7,500	11,000
	Depreciation	6,833	7,000	7,000
	Miscellaneous	57	41,100	35,000
	TOTAL OPERATING EXPENSES	267,915	299,600	292,600
	OPERATING INCOME (LOSS)	7,230	(7,000)	(7,000)
	NON-OPERATING REVENUE (EXPENSE) & TRANSFERS			
5100	Connection Fees	0	0	0
5200	Interest Expense	0	0	0
5400	Contributions			
5700	Development Impact Fees	0	0	0
5800	Sale of Bonds		0	0
	Operating Transfer to General Fund	0	0	0
	Operating Transfer to CIP Fund	0	0	0
	NET INCOME (LOSS)	7,230	(7,000)	(7,000)

*** MEMORANDUM ONLY ***

	CASH OPERATING NEEDS			
	Net Income (Loss)	7,230	(7,000)	(7,000)
	Plus: Depreciation	6,833	7,000	7,000
	Less: Major Improvements & Capital Outlay	0	0	0
	Bond Principal Payments	0	0	0
	Contribution to Other Fund(s)			
	TOTAL CASH PROVIDED (REQUIRED)	14,063	0	0
	SOURCE OF CASH REQUIRED:			
	Cash balance at Beginning of Year	19,134	33,197	33,197
	Invest & Other Current Assets to be Converted			
	Issuance of Bond & Other Debt	0	0	0
	Contribution from Other Fund(s)			
	Loans from Other Fund(s)			
	TOTAL CASH REQUIRED/BALANCE	33,197	33,197	33,197

FINAL BUDGET

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West Bountiful City
Governmental Unit

FY2006~2007
Fiscal Year

Enterprise Fund - Lakeside Golf Course

Account-#	Description	Prior Year Actual 2005	Current Year Estimate 2006	Next Year Approved Budget 2007
	OPERATING REVENUE:			
3710	Charges for Services	719,490	787,040	785,500
	TOTAL OPERATING REVENUE	719,490	787,040	785,500
	OPERATING EXPENSES:			
4010	Personal Services	384,764	384,440	403,250
4020	Contractual Services	0	0	0
4030	Materials & Supplies	126,453	168,700	175,300
4040	Depreciation	84,006	87,000	90,000
4060	Miscellaneous	1,250	19,500	19,250
	TOTAL OPERATING EXPENSES	596,473	659,640	687,800
	OPERATING INCOME (LOSS)	123,017	127,400	97,700
	NON-OPERATING REVENUE (EXPENSE) & TRANSFERS			
5200	Interest Expense	(97,861)	(60,000)	(51,700)
5300	Transfers In - General Fund	90,545	136,500	189,500
5300	Transfers In - CIP Fund	38,040	20,000	0
5400	Sale of Bonds	0	0	0
5500	Operating Transfer to MBA Fund	0	0	0
	NET INCOME (LOSS)	153,741	223,900	235,500

*** MEMORANDUM ONLY ***

	CASH OPERATING NEEDS			
	Net Income (Loss)	153,741	223,900	235,500
	Plus: Depreciation	84,006	87,000	90,000
	Less: Major Improvements & Capital Outlay	(8,798)	(28,900)	(39,500)
	Bond Principal Payments	(268,989)	(282,000)	(286,000)
	TOTAL CASH PROVIDED (REQUIRED)	(40,040)	0	0
	SOURCE OF CASH REQUIRED:			
	Cash balance at Beginning of Year	(2,417)	(42,457)	(42,457)
	Invest & Other Current Assets to be Converted			
	Issuance of Bond & Other Debt	0		0
	Contribution from Other Fund(s)			
	Transfer(s) from Other Fund(s)	0	0	0
	Loans from Other Fund(s)			
	TOTAL CASH REQUIRED/BALANCE	(42,457)	(42,457)	(42,457)

FINAL BUDGET

Adopted on Tuesday, June 20th, 2006

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West Bountiful City
Governmental Unit

FY2006~2007
Fiscal Year

Enterprise Fund - Storm Drain Utility

Account-#	Description	Prior Year Actual 2005	Current Year Estimate 2006	Next Year Approved Budget 2007
	OPERATING REVENUE:			
	Charges for Services	47,583	49,000	49,000
	Interest Earned	1,509	4,100	3,600
	Miscellaneous	133,056	0	0
	Sale of Fixed Assets		0	
	TOTAL OPERATING REVENUE	182,148	53,100	52,600
	OPERATING EXPENSES:			
	Personal Services	15,727	15,760	0
	Contractual Services	0	0	0
	Materials & Supplies	7,303	9,300	18,000
	Depreciation	27,183	7,000	7,000
	Miscellaneous	16,940	0	0
	TOTAL OPERATING EXPENSES	67,153	32,060	25,000
	OPERATING INCOME (LOSS)	114,995	21,040	27,600
	NON-OPERATING REVENUE (EXPENSE) & TRANSFERS			
5100	Connection Fees	0	0	0
5200	Interest Expense	0	0	0
5400	Contributions			
5700	Development Impact Fees	0	0	0
5800	Sale of Bonds		0	0
	Operating Transfer to General Fund	0	0	0
	Operating Transfer from Storm Drain Impact Fee Fund	23,000	57,500	57,500
	Operating Transfer to CIP Fund	0	0	0
	NET INCOME (LOSS)	137,995	78,540	85,100

*** MEMORANDUM ONLY ***

	CASH OPERATING NEEDS			
	Net Income (Loss)	137,995	78,540	85,100
	Plus: Depreciation	27,183	7,000	7,000
	Less: Major Improvements & Capital Outlay	0	(142,540)	(213,250)
	Bond Principal Payments	0	0	0
	Contribution to Other Fund(s)			
	TOTAL CASH PROVIDED (REQUIRED)	165,178	(57,000)	(121,150)
	SOURCE OF CASH REQUIRED:			
	Cash balance at Beginning of Year	52,310	217,488	160,488
	Invest & Other Current Assets to be Converted			
	Issuance of Bond & Other Debt	0	0	0
	Contribution from Other Fund(s)			
	Loans from Other Fund(s)			
	TOTAL CASH REQUIRED/BALANCE	217,488	160,488	39,338